

CERTIFICATION

Securities and Exchange Commission v. Jonathan W. Mikula, John B. Craddock, JW & P Consulting, LLC, and Nations Warranty Group, Inc.
Civil Action File Number: 1:08-CV-3097-BBM (N.D. Ga.)

As Receiver for this case I hereby certify the following:

- (1) I have read the foregoing Fee Application;
- (2) The Application and all fees and expenses contained therein are true and accurate and comply with the Billing Instructions to the best of my knowledge, information and belief;
- (3) All fees contained in the Application are based on the rates listed in the fee schedule attached hereto as Exhibit "B" and that such fees are reasonable, necessary and commensurate with the skill and experienced required for the activity performed;
- (4) No amount for amortization of the costs of any investment, equipment, or capital outlay has been included in the foregoing Application;

- (5) All expense reimbursements requests are only for the amount billed to the Receiver by third-party vendors and paid by the Receiver to such vendor; and
- (6) If services in category 5 above were performed by the Receiver, the Receiver is not making a profit on such reimbursable services. All requests for reimbursement for expenses for services performed by the Receiver or his team are billed on a cost basis and the Receiver is not making a profit on such reimbursable service.

This 15th day of January, 2009.

/s/ Pat Huddleston, II
Pat Huddleston, II
Georgia Bar No. 373984
Receiver

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